

Monitoring and Oversight

Each funded applicant (“funded program”) is monitored both programmatically and fiscally. The Primary VSS contact reviews the designated programs’ applications, budgets, budget revision requests, claims for reimbursement, audit summary, performance reports, out-of-state travel request and contracts, as well as conducts onsite monitoring and/or desk monitoring audits. In addition, CVAD has a Certified Public Accountant on staff (CVAD Accountant) who reviews all budgets, budget revisions, claims for reimbursement, audit(s) and the financial piece of each grant application.

Internal Financial Oversight of Funded Programs:

- *Fiscal Information:* Funded programs are required to submit an annual budget, monthly claims for reimbursement, and audits as required by federal and state regulations.
 - *Budgets* are reviewed by the CVAD Accountant and the funded program’s primary VSS contact. The CVAD Accountant conducts any follow-up necessary on the financial information provided. The primary CVAD contact reviews the budget for compliance with programming requirements and their application.
 - *Budget Revision Requests* are submitted if a program would like to move funds from one expense item to another. All *Budget Revision Requests* are reviewed by the program’s primary VSS contact, VSS Administrator (CVAD Director when Administrator is absent.) and the CVAD Accountant. Any can conduct follow-up as needed to clarify justification or expenses.
 - *Claims for Reimbursement* are submitted on a monthly basis, by funded programs. Each claim is reviewed by a VSS staff and quality controlled by the CVAD Accountant for necessary documentation, allowable costs, and funding requirements. Each program must provide documentation the expense has been incurred. The reimbursement request is then forwarded to the Accounting department of the main office of the AGO and after approval, they forward the request to DAS.
 - *Audits* are submitted by the programs by an independent auditor and reviewed by the CVAD Accountant. Funded programs submit their audits based on federal and state audit requirements. The CVAD Accountant conducts any necessary follow-up and provides a summary for the funded program’s audit to the Program’s primary contact on CVAD staff. All private agencies agree to perform an audit in accordance with Iowa Code Section 11.36 audit requirements.

On-Site Monitoring of Funded Programs:

Site Monitoring (SM) visits are conducted at least once every three years. CVAD staff reviews funded programs files and policies related to the programming and funds, interviews key staff members, conducts discussion of the program’s organizational structure, policies, programming, collaborations, challenges and success; review progress measures and timelines, reviews fiscal documentation and checks compliance with federal and state assurances and standards. The CVAD staff prepare a Site Monitoring (SM) Report based on the SM Visit that is forwarded to key personnel such as the Executive Director and Board Chair of a non-profit organization.

Monitoring of CVAD:

- CVAD is subjected to an annual audit by the State Auditor’s office, where reimbursements to programs, appropriate documentation and other associated paperwork are reviewed for errors. The State Auditor’s office reviews the monitoring practices of CVAD which includes contracts, reports, correspondence, policies/procedures and other documentation. The State Auditor’s office also reviews the independent audits conducted of our funded programs.
- CVAD is also audited every three years at a minimum by the Federal Department of Justice. The following items are reviewed during this audit: claims for reimbursement, budgets, budget revisions, programs’ applications for funding, application instructions, contracts, travel requests, performance reports, federal reporting and applications, CVAD policies/procedures, CVAD forms and orientation handouts.